

# 2004 Vehicle Refueling Apparatus Credit

# Arizona Form 327

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## Phone Numbers

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If you have questions, please call one of the following numbers:

Phoenix	(602) 255-3381
From area codes 520 & 928 toll-free	(800) 352-4090
Form orders	(602) 542-4260
Forms by Fax	(602) 542-3756
Recorded Tax Information	
Phoenix	(602) 542-1991
From area codes 520 & 928 toll-free	(800) 845-8192
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 & 928 toll-free	(800) 397-0256

You may also visit our web site at: [www.azdor.gov](http://www.azdor.gov)

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## Use of This Form

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Use this form to figure how much of a credit carryover you have available from the 1999 taxable year.

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## Line-by-Line Instructions

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Enter the names and taxpayer identification numbers (TIN) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, or 120X. Fiscal year basis taxpayers must indicate the period covered by the taxable year. Attach the completed form to the tax return.

All returns, statements, and other documents filed with the Department of Revenue require a taxpayer identification number (TIN). The TIN is either a correct social security number or, for a business, the federal employer identification number. Paid tax preparers must also include their TIN on forms where requested. Taxpayers and paid preparers who fail to include the preparer TIN may be subject to a penalty. Please check the return to be sure that all required identification numbers are accurate and written clearly. Missing, incorrect, or unclear identification numbers may cause delays in processing the returns.

## Lines 1 through 3 -

Use lines 1 through 3 to figure your total available credit carryover from taxable year 1999. Complete lines 1 through 3 only if you claimed an alternative fuel delivery system credit on your return for 1999, and the credit was more than your tax.

On line 1, enter the credit originally computed for the 1999 taxable year. On line 2, enter the amount of the credit from 1999 which you have already used. Subtract the amount on line 2 from the amount on line 1. Enter the difference on line 3.

Corporations and S corporations that elect to take the credit also enter the amount on line 3 on Arizona Form 300, Part I, line 17.

Individuals also enter the amount on line 3 on Arizona Form 301, Part I, line 21.

**NOTE Individuals Only:** *If you are married, and you and your spouse file separate returns, you may each take only one-half of the total credit that would otherwise be allowed on a joint return.*